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January 11, 2007

Mr. George Howarth  
United States District Court  
District of Massachusetts  
1 Court House Way  
Boston, MA 02210

**RE: Dimon v. Metropolitan Life Insurance Co., et al.**  
**C. A. No. 05-11073 MEL**

Dear Mr. Howarth:

I represent Morgan Stanley DW, Inc., and have just received a copy of Mr. Ciapciak's letter dated January 9, 2007, regarding the Court's Order of January 3, 2007, dismissing Morgan Stanley from this action. The Court's Order of dismissal was entered upon the joint motion of Morgan Stanley and the plaintiff, Dennis Dimon, who was the only party with any claim against Morgan Stanley.

Inasmuch as Morgan Stanley has been dismissed from the action, Morgan Stanley has filed no opposition to Metropolitan Life's untimely motion to amend its answer to assert cross-claims against Morgan Stanley, filed over a year after the deadline for filing such a request. Indeed, since Morgan Stanley is no longer in the case, there is not even a procedural foundation upon which Metropolitan Life could assert cross-claims at this juncture. However, should the Court be inclined to in some fashion reconsider Metropolitan Life's request, Morgan Stanley would respectfully request the opportunity to file an opposition.

Sincerely,

/s/ Sandra Sue McQuay

Sandra Sue McQuay